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PARISH COURT FOR THE PARISH OF ASCENSION  
JUDICIAL EXPENSE FUND  
STATE OF LOUISIANA  
ASCENSION PARISH

GENERAL PURPOSE FINANCIAL STATEMENTS

JUNE 30, 2000

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1-24-01

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MARILYN M. LAMBERT  
ASCENSION PARISH COURT JUDGE

828-202 S. IRMA BLVD.  
GONZALES, LOUISIANA 70737

December 4, 2000

PHONE (504) 621-8500  
FAX (504) 647-9975

Office of the Legislative Auditor  
Attention: JoAnne Sanders  
P. O. Box 94397  
Baton Rouge, Louisiana 70804-9397

Dear Ms. Sanders:

In accordance with Louisiana Revised Statute 25:514, enclosed are the general purpose financial statements with supplemental schedules for the Ascension Parish Court Judicial Expense Fund as of and for the year ended June 30, 2000. The report includes all funds under the control and authority of the Parish Court. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,

  
Marilyn Lambert  
Judge, Ascension Parish Court

Enclosure

ASCENSION PARISH COURT  
JUDICIAL EXPENSE FUND

Gonzales, Louisiana


GENERAL PURPOSE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2000

Required by Louisiana Revised Statute 24:514 to  
be filed with the Office of Legislative Auditor  
within 90 days after the close of the fiscal year.


=====

AFFIDAVIT

Personally came and appeared before the undersigned authority,  
Marilyn Lambert, Judge of Ascension Parish Court, who duly  
sworn, deposes and says that the financial statements herewith  
given present fairly the financial position of the Ascension  
Parish Court Judicial Expense Fund as of June 30, 2000, and  
the results of operations for the year then ended, in  
accordance with the basis of accounting described within the  
accompanying financial statements.

  
MARILYN LAMBERT, JUDGE  
ASCENSION PARISH COURT

Sworn to and subscribed before me, this 4<sup>th</sup> day of  
December 2000.

  
NOTARY PUBLIC

=====

Chief Executive Officer \_\_\_\_\_

Address \_\_\_\_\_

Telephone No. \_\_\_\_\_

# Kernan & Lambert

*Certified Public Accountants*

A Professional Corporation

Hubert J. Kernan, CPA  
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Members  
American Institute  
Certified Public Accountants  
Society of Louisiana  
Certified Public Accountants

## INDEPENDENT AUDITORS' REPORT

The Honorable Marilyn Lambert, Judge  
Ascension Parish Court Judicial  
Expense Fund  
828-209 South Irma Blvd.  
Gonzales, Louisiana 70737

We have audited the general purpose financial statements of the PARISH COURT for the PARISH OF ASCENSION, JUDICIAL EXPENSE FUND as of June 30, 2000, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the management of the PARISH OF ASCENSION, JUDICIAL EXPENSE FUND. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the PARISH COURT for the PARISH OF ASCENSION, JUDICIAL EXPENSE FUND, as of June 30, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The financial statements of the individual funds and account groups as listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the PARISH COURT for the PARISH OF ASCENSION, JUDICIAL EXPENSE FUND. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.



The Honorable Marilyn Lambert, Judge  
Ascension Parish Court  
Judicial Expense Fund

Page 2

In accordance with Government Auditing Standards, we have also issued a report dated December 4, 2000 on our consideration of the PARISH COURT for the PARISH OF ASCENSION, JUDICIAL EXPENSE FUND'S internal control structure and a report dated December 4, 2000 on its compliance with laws and regulations.

The financial statements for the year ended June 30, 1999 as presented in Exhibit C, D & E, were audited by us and we expressed an unqualified opinion on them in our report dated December 4, 1999, but we have not performed any auditing procedures since that date.

*Keman and Lambert*

Baton Rouge, Louisiana  
December 4, 2000

PARISH COURT FOR THE PARISH OF ASCENSION  
JUDICIAL EXPENSE FUND  
STATE OF LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 2000

ASSETS	GOVERNMENTAL FUNDS		GENERAL FIXED ASSETS ACCOUNT GROUP	TOTALS (Memorandum Only )
	GENERAL FUND	SPECIAL REVENUE FUND		
Cash	\$ 115,825	\$ 32,764	\$	\$ 148,589
Revenues Receivable				
Fines and forfeitures	20,895			20,895
Due from other funds	5,357			5,357
Prepaid expense	938			938
Office furniture and fixtures			110,461	110,461
Equipment			50,846	50,846
<b>TOTAL ASSETS</b>	<b>\$ 143,015</b> =====	<b>\$ 32,764</b> =====	<b>\$ 161,307</b> =====	<b>\$ 337,086</b> =====
 <b>LIABILITIES AND FUND EQUITY</b>				
Liabilities:				
Accounts payable	\$ 979	\$	\$	\$ 979
Due to other funds		5,357		5,357
Payroll taxes payable	878			878
<b>TOTAL LIABILITIES</b>	<b>\$ 1,857</b> =====	<b>\$ 5,357</b> =====	<b>\$</b> =====	<b>\$ 7,214</b> =====
Fund equity:				
Investment in general fixed assets	\$	\$	\$ 161,307	\$ 161,307
Fund balance - undesignated	141,158	27,407		168,565
<b>TOTAL FUND EQUITY</b>	<b>141,158</b> =====	<b>27,407</b> =====	<b>161,307</b> =====	<b>329,872</b> =====
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 143,015</b> =====	<b>\$ 32,764</b> =====	<b>\$ 161,307</b> =====	<b>\$ 337,086</b> =====

SEE ACCOUNTANT'S REPORT ATTACHED  
THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT

PARISH COURT FOR THE PARISH OF ASCENSION  
JUDICIAL EXPENSE FUND  
STATE OF LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES

FOR THE YEAR ENDED JUNE 30, 2000

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>TOTALS (Memorandum Only)</u>
REVENUES:			
Fines and forfeitures	\$ 158,951	\$ 21,012	\$ 179,963
Interest earned	<u>2,995</u>	<u>          </u>	<u>2,995</u>
Total revenues	<u>161,946</u>	<u>21,012</u>	<u>182,958</u>
EXPENDITURES:			
Ad-hoc Judge expense	1,944		1,944
Salaries	67,280		67,280
Contract labor		10,587	10,587
Automobile	1,524		1,524
Conference, seminars & meetings	14,507		14,507
Equipment purchases	2,300		2,300
Office supplies and expenses	5,013	1,718	6,731
Other	5,838		5,838
Professional services	5,800		5,800
Retirement expense - employees	1,494		1,494
Insurance	1,098		1,098
Taxes	5,309		5,309
Utilities and telephone	<u>7,604</u>	<u>          </u>	<u>7,604</u>
Total expenditures	<u>119,711</u>	<u>12,305</u>	<u>132,016</u>
EXCESS OF EXPENDITURES OVER REVENUES	42,235	8,707	50,942
FUND BALANCE AT BEGINNING OF YEAR	<u>98,923</u>	<u>18,700</u>	<u>117,623</u>
FUND BALANCE AT END OF YEAR	\$ 141,158 =====	\$ 27,407 =====	\$ 168,565 =====

SEE ACCOUNTANT'S REPORT ATTACHED  
THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT



PARISH COURT FOR THE PARISH OF ASCENSION  
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2000

INTRODUCTION

The Parish Court for the Parish of Ascension was established under the provision of Section 2563 of Title 13 of the Louisiana Revised Statutes. The boundaries of the court is the entire Parish of Ascension, including municipalities. The statute provides for establishment of a Judicial Expense Fund for the operation of the court from costs, not to exceed \$5.00, (\$15.00 effective 8/21/92) imposed on all pleas before the court. The Clerk of Court of Ascension Parish is designated custodian of the funds, which are to be disbursed only upon orders of the Judge of the parish court, for purposes related to the proper administration of the court. However, no salary shall be paid from the Judicial Expense Fund to the Judge, except to the Judge appointed temporarily under the provisions of Revised Statute 13:2563.9. This fund is in addition to other monies provided by law for such purposes. The Judge shall be elected by the qualified electors of the Parish of Ascension. In prior years, an advance deposit fund for civil and criminal funds was maintained; this function has been transferred to the Clerk of Court of Ascension Parish.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION -

The accompanying financial statements of the Parish Court for the Parish of Ascension, Judicial Expense Fund have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental and financial reporting principles.

B. REPORTING ENTITY -

For financial reporting purposes, in conformance with the National Council on Governmental Accounting Statement 3, the Parish Court for the Parish of Ascension Judicial Expense Fund is a part of the State of Louisiana judicial system. The accompanying financial statements present financial information only on the operation of the Judicial Expense Fund of the Ascension Parish Court, a component unit of the State of Louisiana judicial system.

PARISH COURT FOR THE PARISH OF ASCENSION  
JUDICIAL EXPENSE FUND  
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
JUNE 30, 2000

C. FUND ACCOUNTING -

The Judicial Expense Fund of the Ascension Parish Court is organized and operated on a fund basis whereby a separate self-balancing set of accounts is maintained that comprises its assets, liabilities, fund equity, revenues and expenditures.

The General Fund is the principal fund of the Judicial Expense Fund and accounts for the operations of the office of the Judge.

Special revenue funds accounts for the proceeds of specific revenue sources that are legally restricted for specified purposes.

D. FIXED ASSETS AND LONG-TERM LIABILITIES -

The Judicial Expense Fund of the Ascension Parish Court has established detailed accounting records for its fixed assets. Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets.

There are no long-term liabilities at June 30, 2000.

E. BASIS OF ACCOUNTING -

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The records of the Parish Court are maintained on a cash basis of accounting. However, the General Fund, as reported in the accompanying financial statements, was converted to a modified accrual basis of accounting utilizing the following practices:

Revenues -

Fines and forfeitures are recorded in the year they are collected by the sheriff and various municipalities.

All other revenues are recorded when received.

Expenditures -

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

PARISH COURT FOR THE PARISH OF ASCENSION  
JUDICIAL EXPENSE FUND  
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
JUNE 30, 2000

- F. USE OF ESTIMATES -  
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.
- G. BUDGETARY PRACTICES -  
The Parish Court, Judicial Expense Fund did not adopt a budget for the General Fund for the year ended June 30, 1999. The Criminal Court funds are "judicial funds" and, therefore, not subject to provisions of the Local Government Budget Act.
- H. VACATION AND SICK LEAVE -  
The Parish Court does not have a formal vacation and sick leave policy.
- I. CASH AND CASH EQUIVALENTS -  
Cash represents the amount in interest bearing demand deposits as of June 30, 2000. These deposits are insured up to \$100,000.00 by the Federal Deposit Insurance Corporation.
- J. TOTAL COLUMNS ON STATEMENTS -  
The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. CASH AND CASH EQUIVALENTS

At June 30, 2000, the Parish Court for the Parish of Ascension, Judicial Expense Fund has cash and cash equivalents (book balances) totaling \$148,589 all of which is in interest bearing demand deposits.

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank.



PARISH COURT FOR THE PARISH OF ASCENSION  
JUDICIAL EXPENSE FUND  
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
JUNE 30, 2000

2. CASH AND CASH EQUIVALENTS (continued)

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2000 these deposits were secured from risk by \$132,764 of federal deposit insurance and \$15,825 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Judicial Expense Fund that the fiscal agent has failed to pay deposited funds upon demand.

3. PENSION PLAN

Substantially all employees of the Parish Court, Judicial Expense Fund are members of the Parochial Employees Retirement System of Louisiana (System), a multiple-employer (cost-sharing), defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Judicial Expense Fund are members of Plan B.

All Permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan B, employees who retire at or after age 62 with at least 10 years of creditable service or at or after age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2 percent of their final-average monthly salary in excess of \$100 for each year of creditable service. Furthermore, employees with at least 10 years of creditable service, but less than 30 years, may take early retirement benefits commencing at or after age 60, with the basic benefit reduced 3 percent for each year retirement precedes age 62 unless he has at least 30 years of creditable service.

In any case, monthly retirement benefits paid under Plan B cannot exceed 100 percent of final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of

PARISH COURT FOR THE PARISH OF ASCENSION  
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
JUNE 30, 2000

3. PENSION PLAN (continued)

creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

Under Plan B, members are required by state statute to contribute 2.0 percent of their annual covered salary in excess of \$1,200 and the Judicial Expense Fund is required to contribute at an actuarially determined rate. The current rate is 2.5 percent of annual covered payroll.

Contributions to the System include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Judicial Expense Fund are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Judicial Expense Fund's contributions to the System under Plan B for the years ending June 30, 2000, 1999 and 1998 were \$1,494, \$1,436, and \$1,326, respectively, which were equal to the required contributions for each year.

4. LITIGATION

There is no litigation pending against the Parish Court.

5. LEASES

There were no lease arrangements entered into as of June 30, 2000. All office and court room facilities are provided by the governing authority of the parish, as required by legislative statute.



PARISH COURT FOR THE PARISH OF ASCENSION  
JUDICIAL EXPENSE FUND  
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
JUNE 30, 2000

6. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets is as follows:

	Balance June 30, 1999	Additions	Deletions	Balance June 30, 2000
Office Furniture & fixtures	\$ 110,461	\$ -0-	\$ -0-	\$110,461
Equipment	48,546	2,300	-0-	50,846
TOTALS	\$ 159,007 =====	\$ 2,300 =====	\$ -0- =====	\$161,307 =====

Included in office furniture and fixture for 1998 is \$50,095 of office remodeling and renovations to the Parish Courthouse facilities.

7. SPECIAL REVENUE FUND

A special revenue fund has been established to account for the Probation Litter Program Fund. This fund was established by the Judge to defray the cost of supervision of court mandated litter abatement as part of an offender's probation. The office of the Judge has taken on the responsibility of administering the program. Therefore, it is being reported as a Special Revenue Fund in connection with the Judicial Expense Fund.

8. RELATED PARTY TRANSACTIONS

There were not related party transactions that would require disclosure as of June 30, 2000.

9. RISK MANAGEMENT

The Parish Court for the Parish of Ascension is subject to various risks of loss due primarily to the possible injury of its employees or injury to others by its employees while performing duties of the Court. The Parish Court has purchased commercial insurance which it believes is sufficient to cover this risk of loss.

9. SUBSEQUENT EVENTS

There were no subsequent events that would have a significant impact on the accompanying financial statements.

PARISH COURT FOR THE PARISH OF ASCENSION  
JUDICIAL EXPENSE FUND  
STATE OF LOUISIANA

COMPARATIVE BALANCE SHEET - GENERAL FUND  
JUNE 30,

ASSETS	<u>2000</u>	<u>1999</u>
Cash	\$ 115,825	\$ 106,360
Revenues receivable		
Fines and forfeitures	20,895	14,299
Due from other funds	5,357	-0-
Prepaid expenses	<u>938</u>	<u>404</u>
 TOTAL ASSETS	 \$ 143,015 =====	 \$ 121,063 =====
 LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable	\$ 979	\$ 3,018
Due to other funds	-0-	18,700
Payroll taxes payable	<u>878</u>	<u>422</u>
 TOTAL LIABILITIES	 1,857	 22,140
Fund Equity:		
Fund balance - undesignated	<u>141,158</u>	<u>98,923</u>
 TOTAL LIABILITIES AND FUND EQUITY	 \$ 143,015 =====	 \$ 121,063 =====

SEE ACCOUNTANT'S REPORT ATTACHED  
THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT

PARISH COURT FOR THE PARISH OF ASCENSION  
JUDICIAL EXPENSE FUND  
STATE OF LOUISIANA

COMPARATIVE BALANCE SHEET - SPECIAL FUND (PROBATION ACCOUNT)  
JUNE 30,

ASSETS	<u>2000</u>	<u>1999</u>
Cash	\$ 32,764	\$ -0-
Due from other funds	<u>-0-</u>	<u>18,700</u>
TOTAL ASSETS	\$ 32,764 =====	\$ 18,700 =====
LIABILITIES AND FUND EQUITY		
Liabilities:		
Due to other funds	<u>5,357</u>	<u>-0-</u>
TOTAL LIABILITIES	5,357	-0-
Fund Equity:		
Fund Balance - undesignated	<u>27,407</u>	<u>18,700</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ 32,764 =====	\$ 18,700 =====

SEE ACCOUNTANT'S REPORT ATTACHED  
THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT

PARISH COURT FOR THE PARISH OF ASCENSION  
JUDICIAL EXPENSE FUND  
STATE OF LOUISIANA

COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS  
JUNE 30,

	<u>2000</u>	<u>1999</u>
General fixed assets, at cost:		
Office furniture and fixtures	\$ 110,461	\$ 110,461
Equipment	<u>50,846</u>	<u>48,546</u>
Total general fixed assets	\$ 161,307 =====	\$ 159,007 =====
Investment in general fixed assets:		
Property acquired from general fund revenues	\$ 161,307 =====	\$ 159,007 =====

SEE ACCOUNTANT'S REPORT ATTACHED  
THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT

PARISH COURT FOR THE PARISH OF ASCENSION  
JUDICIAL EXPENSE FUND  
STATE OF LOUISIANA

STATEMENT OF CHANGES IN  
GENERAL FIXED ASSETS

FOR THE YEAR ENDED JUNE 30, 2000

	<u>OFFICE FURNITURE &amp; FIXTURES</u>	<u>EQUIPMENT</u>	<u>TOTAL</u>
General fixed asset, beginning of year	\$ 110,461	\$ 48,546	\$ 159,007
Additions:			
General fund revenues	-0-	2,300	2,300
Deletions	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
General fixed assets, end of year	\$ 110,461 <u>=====</u>	\$ 50,846 <u>=====</u>	\$ 161,307 <u>=====</u>

SEE ACCOUNTANT'S REPORT ATTACHED  
THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT



# Kernan & Lambert

*Certified Public Accountants*

A Professional Corporation

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Baton Rouge, LA 70809  
(225) 923-1129

Members  
American Institute  
Certified Public Accountants  
Society of Louisiana  
Certified Public Accountants

## REPORT ON THE INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT ON THE GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Marilyn Lambert, Judge  
Ascension Parish Court  
Judicial Expense Fund  
828-209 South Irma Blvd.  
Gonzales, Louisiana 70737

We have audited the general purpose financial statements of the PARISH COURT for the PARISH OF ASCENSION, JUDICIAL EXPENSE FUND as of and for the year ended June 30, 2000, and have issued our report thereon dated December 4, 2000. We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

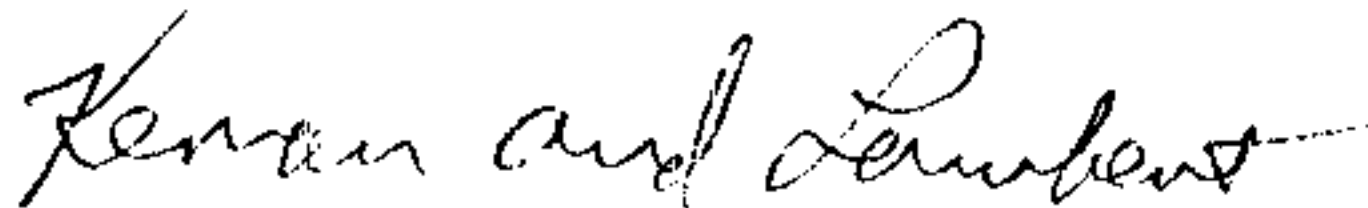
The management of the Parish Court for the Parish of Ascension, Judicial Expense Fund, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Ascension Parish Court, Judicial Expense Fund, for the year ended June 30, 2000, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they

have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended solely for the use of management and the cognizant audit agency, and other grantor agencies, and should not be used for any other purpose. This restriction is not intended to limit the distribution of the report which, upon acceptance by the Parish Court is a matter of public record.



Baton Rouge, Louisiana  
December 4, 2000

# Kernan & Lambert

*Certified Public Accountants*

A Professional Corporation

Hubert J. Kernan, CPA  
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## REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS BASED ON AN AUDIT ON THE GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Marilyn Lambert, Judge  
Ascension Parish Court  
Judicial Expense Fund  
828-209 South Irma Blvd.  
Gonzales, La. 70737

We have audited the general purpose financial statements of the PARISH COURT for the PARISH OF ASCENSION, JUDICIAL EXPENSE FUND as of and for the year ended June 30, 2000, and have issued our report thereon dated December 4, 2000.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States; and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Judicial Expense Fund is the responsibility of the management of the PARISH COURT for the PARISH OF ASCENSION. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the JUDICIAL EXPENSE FUND'S compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests indicate that, with respect to the items tested, the PARISH COURT for the PARISH OF ASCENSION, JUDICIAL EXPENSE FUND complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the PARISH COURT for the PARISH OF ASCENSION, JUDICIAL EXPENSE FUND had not complied, in all material respects, with those provisions.

*Kernan and Lambert*  
Baton Rouge, Louisiana  
December 4, 2000



ASCENSION PARISH COURT  
JUDICIAL EXPENSE FUND

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
YEAR ENDED JUNE 30, 2000

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE  
FINANCIAL STATEMENTS

None reported

SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL  
AWARDS

N/A

SECTION III MANAGEMENT LETTER

Ref #	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken.
1.	06/30/99	A separate bank account should be established to account for the revenues and expenditures of the probation account.	Yes - A Separate bank account has been established

ASCENSION PARISH COURT  
JUDICIAL EXPENSE FUND

MANAGEMENT'S CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2000

SECTION I      INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE  
FINANCIAL STATEMENTS

None Reported

SECTION II     INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL  
AWARDS

None Reported

SECTION III    MANAGEMENT LETTER

None Reported